THE HONOURABLE SRI JUSTICE

B.SUDERSHAN REDDY

AND

THE HONOURABLE SRI JUSTICE

RAMESH RANGANATHAN

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WRIT PETITION No.7560 of 2005

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Dated: August 17, 2005

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Between:

M/s. Yasoda Hardware Stores,

Door No.11-25-188, 1st Floor,

Main Road, Vijayawada-520 001

Represented by its Proprietor,

Mr.G.Narasimha Rao. -- Petitioner.

And

The Assistant Commercial Tax Officer (Int.),

Samarangam Chowk, Vijayawada-520 001

and another. -- Respondents.

ORAL ORDER:

(per Honourable Sri Justice B.Sudershan Reddy)

Concededly, the subject matter that arises for consideration in this writ petition is squarely covered by the authoritative pronouncement of this Court in **Ambica Lamp House, Rajahmundry v. CTO (Int)-I Enforcement, Hyderabad.** Following the said

judgment, the writ petition is allowed and the impugned action of the respondents in collecting tax of Rs.15,893/- and 'C' fees of Rs. 31,786/- towards deficit stock of hardware goods is quashed. Resultantly, there shall be direction directing the respondents to refund the amount of Rs.15,893/- and Rs.31,786/- to the petitioner within a period of two weeks from the date of the receipt of a copy of this order. This order, however, shall not preclude the respondent-authorities to exercise the power under the provisions of the A.P.General Sales Tax Act, 1957, if any assessment as such, is required to be made as against the petitioner. No costs.

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(B.SUDERSHAN REDDY, J.)

17.8.2005.

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(RAMESH RANGANATHAN, J)

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